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jc525 U.S. PTO

ROBIN, BLECKER & DALEY

330 MADISON AVENUE
NEW YORK, NEW YORK 10017-5001
(212) 682-9640

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jc511 U.S. PTO
09/253995
02/22/99

ALBERT ROBIN
HERBERT BLECKER
JAMES J. DALEY
HOWARD B. BARNABY
JOHN J. TORRENTE
NATHANIEL LEVIN

FACSIMILE
(212) 682-9648

February 22, 1999

MARYLEE JENKINS
LEON J. BECHET

Asst. Commissioner for Patents
Washington, DC 20231

Attn: Patent Application Branch

RE: Filing of Patent Application
"EXPRESS MAIL" LABEL NUMBER: EL043440129US
Our File: B208-1021

Dear Sir:

Enclosed for filing is a patent application of Yoshihiro Saga for an IMAGE PROCESSING APPARATUS, IMAGE PROCESSING METHOD AND RECORDING MEDIUM, the application comprising a Specification of 29 pages; 40 numbered Claims, including 18 Independent numbered Claims; 5 sheets of Formal Drawings (Figures 1-5); an Abstract and our check in the amount of \$2,290.00 in payment of the filing fee, which has been calculated as follows: \$760.00 base filing fee; \$1,170.00 for 15 Independent claims in excess of three and \$360.00 for 20 Dependent claims in excess of twenty.

A "Combined Declaration and Power of Attorney for Patent Application" will be filed at a later date.

Claim will be made under 35 U.S.C. § 119 for the benefit of the filing date of Japanese Patent Application No. Hei 10-042365 (filed February 24, 1998), a certified copy of which will be filed in due course.

Authorization is given for the charging of any further fee for effecting filing to our Deposit Account 18-1644.

Respectfully submitted

John J. Torrente
John J. Torrente
Reg. No. 26,359
An Attorney for Applicant

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Encls.